



**State Tax Commission of Missouri**  
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## **Instructions – Aggregate Statement of Taxable Property**

### **Railroad Company**

#### ***Purpose:***

The Aggregate Statement of Taxable Property and the related schedules will be used by the State Tax Commission of Missouri to determine the fair market value of the respondent's property in Missouri as of January 1 of the taxable year.

#### ***Who Must File:***

The president or any authorized officer of every railroad, electric utility, telephone/communications, product or natural gas pipeline, airline or private car company who operates within the State of Missouri shall furnish the State Tax Commission of Missouri a statement, duly subscribed and sworn to by the president or authorized officer before a sworn officer authorized to administer oaths.

#### ***Reporting Period:***

The total amount of property owned, used, leased or under the charge, care or management of the respondent on the first day of January in each year.

#### ***When and Where to File:***

For the purposes of carrying out the requirements, pursuant to Chapters 137, 151 and 153 the respondent, on or before the following dates, shall:

April 1: Submit all necessary schedules and statements to the State Tax Commission of Missouri, at the address listed above.

Furnish each county assessor Schedule 14-Local Assessments, Schedule 15-Real Estate Information, Schedule 16-Motor Vehicle Information, and Schedule 17-Distributable Real Property Owned in Fee wherever any local property owned or controlled by respondent may be located, on the first day of January of each year. The proper classification of locally assessed property is described in the Commission's Rule 12 CSR 3-2.015.

April 15: The respondent must complete and file Schedule 13-County Apportionment to all county clerks in each county where such distributable property is located.

April 20: The county assessor(s) shall return the Schedule 14, Schedule 15 and Schedule 16 with the local assessments completed and signed to the respondent.

May 1: The respondent must file Schedule 12-Total of County's Locally Assessed Property and a copy of each county's completed Schedule 14, 15 and 16 with the State Tax Commission.

If any company fails to make these reports as required within the time prescribed and has not received a written extension of time, the State Tax Commission shall increase, by four percent, the assessed value of the distributable property.

#### ***Forms to be Filed:***

##### ***Form 20-Aggregate Statement of Taxable Property***

All respondents shall submit an Aggregate Statement of Taxable Property. This form provides contact information for the company and the authorized officer responsible for the filing.

Company Information: The company name listed shall be the exact legal name of the respondent and the address shall be of the company headquarters. The contact and title shall be the authorized officer responsible for the filing. The phone, fax and email information should be provided to facilitate communication on issues related to the filing.

Notification / Correspondence: Through the discovery, valuation and assessment process the Commission and/or county officials will mail correspondence, notifications, Certification of Value and tax statements to the company. If these mailings should be directed to a responsible party other than the authorized officer, e.g. tax department manager or agent etc, then that contact information must be provided in the Notification/Correspondence block.

**Billing Information:** Complete this section only if the billing/contact address is different from the contact information listed above.

For existing accounts, a **Form 20-Aggregate Statement of Taxable Property** will be mailed by the Commission to the address of record listing the data on file as of January 1. Any revisions, corrections shall be posted in the Revision/Correction block and submitted with the company's return.

**Schedule 1: Company Organization-General Information**

**Section A:** Certain state or federal reports are required to be filed to complete the return. If not available at the time this report is filed, you must list the date that the reports will be filed.

**Section B:** Provide any pertinent information that helps the Commission better understand the dynamics of your company or industry. Additional sheets may be attached if needed.

**Section C:** Provide any pertinent information that affects the company ownership or the sale/acquisition of any significant assets. Additional sheets may be attached if needed.

**Section D:** Must be completed by all respondents. True Value in Money: System-wide should be the total value or market value of the respondent's property. True Value in Money: Missouri should be the value allocated to Missouri. For Missouri's rule addressing value allocation see 12 CSR 30-2.016 Allocation of Unit Value.

**Section E:** Pursuant to statutory requirements, every respondent shall furnish a report, duly subscribed and sworn to by an authorized officer before some officer authorized to administer oaths. This section is to be completed by the notary.

**Schedule 2: Taxation by States**

Must be completed by companies that have interstate operations. The "Market Unit Value for Tax Assessment" column should represent the final market value before any allocation for those states that value your property under the "unit rule." If a value for the current tax year is not available, list the allocation factor, unit market value and tax year of the most recent available information.

**Schedule 3RS: Railway Statistics**

Provide the corresponding amounts for both Missouri and the system.

**Schedule 4: Mileage of Line**

This form should balance with the total county miles for each schedule 13 being filed.

**Schedule 5: Leased Equipment**

Must be completed by all companies that have the tax liability on property with operating leases, if capitalized, would be included as plant in service.

**Schedule 6RR: Real / Personal Allocation**

These schedules will determine the percentage of real and personal property that is applied to the distributable property value in Missouri.

**Schedule 7: Comparative Balance Sheet**

Must be completed if respondent has not filed an audited regulatory report that includes a balance sheet. If respondent is not required to file a regulatory report with an agency, then this schedule must be completed in its entirety.

**Schedule 8: Comparative Income Statement**

Must be completed if respondent has not filed an audited regulatory report that includes an income statement. If respondent is not required to file a regulatory report with an agency, then this schedule must be completed in its entirety.

**Schedule 9: Capital Stock**

Must be completed by all companies with capital stock. Complete the Subsidiary Section and/or the Parent/Holding Company Section.

1. Subsidiary – a reporting company that is a subsidiary of a parent / holding company must complete this section along with the parent company section.
2. Parent/Holding Company – a reporting company that is not a subsidiary of any parent / holding company.
3. Report any stock splits and / or any Capital Stock issues that occurred in the immediately preceding calendar year.

4. Market Price – attach a complete explanation of how the market price was determined, including if any discounting or imputed rate has been used.

#### ***Schedule 10: Long Term Debt***

Must be completed by all respondents. If the reporting company has zero long term debt, then state No Long Term Debt.

1. Subsidiary – a reporting company that is a subsidiary of a parent / holding company must complete this section along with the parent company section.
2. Parent/Holding Company – a reporting company that is not a subsidiary of any parent / holding company. Any subsidiary that received economic benefit from specific Bonds of Indebtedness must record those issues here.
3. Market Price – attach a complete explanation of how the market price was determined, including if any discounting or imputed rate has been used.
4. List bond ratings as determined by brokerage house, i.e. Moody's, Standard & Poor's, etc.
5. The Market rate of interest at which the bond was discounted, if not publicly traded.

#### ***Schedule 11: Non-Operating Property in Missouri***

Must be completed by all companies that have non-operating local property reported on schedule 15. The property reported on this schedule should reflect a property description and/or uniform parcel number, the county location, and market value as reported on the Schedule 15 - Local Assessment which is non-operating. Also, the account number in which this property is classified should be included, when available. An asterisk (\*) should appear on Schedule 15 to reference property that appears on this schedule.

The definition of non-operating property is that property which meets either of two criteria:

- a) Any income or expense associated with the property that is not included in net operating income, or
- b) any asset which is not included in either materials and supplies, utility plant in service or other assets included in the unit value arrived at by the State Tax Commission.

#### ***Schedule 12: Total of County's Locally Assessed Property***

Must be completed by all respondents that have locally assessed property. This schedule is a recapitulation of the schedule 14's that have been completed and returned to the company. Schedule 12 must be filed with the State Tax Commission on or before May 1, along with a copy of each county's completed schedule 14, 15 and 16. The information for this schedule is obtained from the Schedule 14, totaling all property (operating and non-operating).

1. Personal Property – The items that should be included in this column by county include: Office furniture and fixtures. Automobiles, trucks and other vehicles. Other general equipment. Materials and Supplies. Construction work in progress, which may be allocated between personal and real property.
2. Real Property – The items that should be included in this column by county include: Real Property, Microwave towers, Construction work in progress (that portion that is not included in personal property).
3. Total Market Value – The amount in this column should be equal to the total market value for the county.

#### ***Schedule 13: County Apportionment***

Must be completed indicating the number of miles of line within each taxing jurisdiction as outlined in Section 151.020. In addition to this schedule being filed with the State Tax Commission on or before April 1, a copy of this schedule must be filed with the county clerk in each county where such distributable property is located on or before April 15.

For existing accounts, the Commission will mail a preliminary Schedule 13 for each county that had distributable property in the immediately preceding tax year. The preliminary Schedule 13 will include the districts and mileage recorded in the Commission's records as of January 1. Each respondent shall verify the district and mileage information and revise/correct as needed. To ensure proper reporting of district miles, contact the county clerk to determine district boundaries and whether any new districts have been created or boundaries changed since the prior reporting period.

#### ***Schedule 14: Local Assessments***

Must be completed and filed with the assessor in each county where locally assessed property is located no later than April 1. The assessor will value and assess the property, complete the schedule and return by April 20. Upon receipt of the completed Schedule 14's, the company will summarize the market values (real and personal) on Schedule 12 and along with copies of the Schedule 14's submit to the State Tax Commission on or before May 1.

Pursuant to Section 151.110: The company must file copies of Schedule 14, 15 and 16 with the county assessor on or before April 1. The Assessor completes the assessment and will file a signed copy of Schedule 14, 15 and 16 with the company, county clerk and State Tax Commission prior to April 20. The company subsequently files a copy of Schedule 14, 15 and 16 signed by the assessor in conjunction with Schedule 12 on or before May 1 with the State Tax Commission.

**Schedule 15: Real Estate Information**

List each parcel of real estate, both land and improvement, located in each county that is subject to Local Assessment. The assessment and market value totals from this schedule should be transferred to Schedule 14 line 1. An asterisk (\*) should appear in the "Non-Op" column when the parcel is classified as non-operating. The non-operating property detail (county, description/uniform parcel number, market value) should be transferred to Schedule 11.

**Schedule 16: Motor Vehicle Information**

List each motor vehicle (including year, make/model, body type, capacity/tonnage, special body or features, and original cost) located in the county that is subject to local assessment. Indicate whether the vehicle is leased or owned by indicating with an "L" for leased and an "O" for owned in the first column.

Market and Assessed Values – the county assessor will determine the market and assessed values (which should include the value for the cab and chassis as well as the equipment values). Upon receipt of the completed schedule, the total assessment and market value should be transferred to Schedule 14.

**Schedule 19: Previous Year's Assessment and Taxes**

Each railroad company shall complete Schedule 19 listing each county, total assessed value in the county, the total taxes paid and the amount of surtax paid in the preceding tax year.

**Schedule 21: Private Car Company Mileage**

Each railroad company shall complete Schedule 21 listing each private car company, mailing address, car mark(s), loaded mileage, empty mileage and total mileage. The reporting period for this schedule is to be based on the prior calendar year ending December 31. The term "**Car Marks**" as used in this schedule shall mean the A.A.R. reporting marks for the individual private car (freight line) company. The mileage reported shall include the total mileage a private car company's car(s) travel within the state over the reporting railroad's line.

**Schedule 22: Private Car Company Credits**

Each railroad company shall complete Schedule 22 listing each private car company, mailing address, car mark(s), mileage credits, Per Diem credits and total credits. The reporting period for this schedule is to be based on the prior calendar year ending December 31. The term "**Car Marks**" as used in this schedule shall mean the A.A.R. reporting marks for the individual private car (freight line) company. The term "**mileage credits**" shall mean the total credits and/or cash receipts a private car (freight line) company car's earned within the state over the reporting railroad's line. The term "**per diem credits**" shall mean the total credits and/or cash receipts a private car (freight line) company car's earned within the state over the reporting railroad's lines. Note: per diem could represent hourly, daily, etc. credit.